

# THE MADISONIAN

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Grant E. Lilly, - - - - - Owner

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Grant E. Lilly, - - - - - Editor  
Anna D. Lilly, - - - - - Social Editor

**SUBSCRIPTION RATES**  
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## Democratic Ticket

For Representative—John F. White.  
For County Judge—W. R. Shackelford.  
For County Attorney—R. H. Crooke.  
For County Clerk—R. B. Terrill.  
For Sheriff—Van B. Benton.  
For Jailor—Morgan Taylor.  
For Assessor—P. S. Whitlock.  
For Superintendent of Schools—Harvey H. Brock.  
For Coroner—Sidney Winkler.  
For Surveyor—Joe S. Boggs.

## CITY TICKET

For Mayor—Samuel Rice.  
For Chief of Police—David F. Powers.  
For Police Judge—J. D. Dykes.  
For City Attorney—D. M. Chenault.

## FOR COUNCILMEN

Boundary No. 1—  
S. A. Deatherage.  
T. S. Todd.  
Boundary No. 2—  
T. T. Covington.  
Robert Golden.  
Boundary No. 3—  
W. T. Vaughn.  
Emil Lohrlich.

Telephone 659 for all Editorial matters.—Grant E. Lilly, Editor

Tell your friends about our paper.

## DIGNIFYING PERJURY

One of the most lamentable things that has occurred in the history of Kentucky, are the decisions of the state courts as well as the federal courts, in which they have held that the property of corporations, railroads, banks, etc., may be listed at a valuation for taxable purposes, at 70 per cent of its value. When you take into consideration that the constitution of the State of Kentucky requires property of all kinds, whether real estate, personal, notes or bonds, to be uniformly taxed, that is, taxed at a certain tax rate, the owners of real property, in order to have some show of justification for not listing it at its real value, claim that the owners of personal property, notes and bonds, especially the latter class, secrete them and escape taxation altogether on that class of property. They claim that for this reason, real estate should not be taxed at exceeding 70 per cent of its value.

Bank and railroad corporations, etc., claim that as farm property pays only on a 70 per cent valuation, that they should not be required to pay taxes on but 70 per cent of their property.

We do not believe that the owners of real estate as a rule undervalue their property to the extent named, nor do we believe that the owners of bonds and notes hide them to the extent named. We also admit that banks and corporations having well ascertained capital stock of a well ascertained value, all of which is a matter of record, could not if they desired to do so, escape giving in their property at its full value unless relieved by the courts.

The whole procedure is a stupendous blunder. If the owners of real estate do not fairly value it, they should be made to do so. If the owners of personal property, notes and bonds secrete them, they should be required to list them. But all of this is by the way, and is a mere inducement to what we wish to say.

Courts of justice are established by the constitution for the purpose of securing an enforcement of law, and dealing out justice to the rich and poor alike, and it is hard to conceive how the court can so far forget itself as to render a judgment which is based on fraud, perjury and false swearing. A maxim of equity is that "He who comes into court must come with clean hands". In the case of individuals and especially in

the smaller class of cases, the courts will go into connivance fits and throw a spasm if, perchance, some poor litigant comes into court and asks them to cancel a deed which he, for the purpose of evading his just debts, had made to some friend, which friend afterwards betrayed him and kept the property. The court refuses to grant him any relief and applies the above well known rule of equity and the litigant is promptly kicked out of court. But let the united forces of the banks of this state, and the united forces of the railroads of this state come into court and say "we want relief from taxation and want to list our dollars and our valuable bonds and stocks at 70 per cent of their cash value," and assign as a reason therefor that everybody else is lying as to the value of their property and impliedly admitting that they would lie too if their books did not damn them, the court will sit up and take notice and will read long records, will read ponderous briefs and listen to oral argument after oral argument, and then, after long and mature consideration of the case, will come in with a thing they call an "opinion and judgment", and sustain the contention of the said banks and railroad corporations, knowing full well that their judgments are unconscionable, based on no law, contrary to the constitution, and have nothing to sustain them except the stereotyped phrase "everybody is lying", and for that reason the plaintiff should be permitted to list its property at 70 per cent.

A notable instance of this kind has just occurred to the great shame and humiliation of all people who think well of themselves, their fellow men and their state. For shame that such an opinion should ever have been written!

Federal Judge Cochran, after keeping the voluminous record of the L. & N. Railroad and other railroad companies under consideration for many long months, finally delivered himself of an opinion that in our judgment is contemptible, degrading and highly detrimental to the state of Kentucky. Although he finds it to be a fact that the L. & N. Railroad has property which in his judgment is reasonably worth \$74,000,000.00 in round figures, he allows them to escape taxation on all of it except about \$22,000,000.00 and he assigns for his reasons therefor that the record discloses that property in Jefferson county and in Woodford county and probably in some other counties is listed at from 70 to 80 percent of its real cash value.

Thus does he make the basis of his "equitable judgment" rendered in a forum of "good conscience," perjury and false swearing, if, indeed, property is so valued in said places. Instead of rebuking the railroad companies for making the corrupt practices referred to the basis for their bill in equity, he has actually sustained their claim and has written an opinion, fixing a rate of taxation which can have nothing for its basis except fraud and open violation of law.

But Judge Cochran is not to be so severely censured as a casual reader may think, because he is amply fortified by the opinion of our own court of appeals as well as the supreme courts of the United States, which said courts base their opinion on the same false idea, that because some men, or perhaps many men, violate the law in giving in their tax lists, that others are entitled to do the same.

These things are a curse to the state, lowers its manhood, encourages young men in the violation of law, encourages them to disregard the high moral principles of true manhood and encourages them to collect many men together in the wholesale disregard of the constitution and the laws of Kentucky. There is nothing that can have a more damnable influence against the integrity of the state, because it reaches every tax payer and his

family and blights his purity of thought and his nobility of action.

We believe that the great body of the people are honest and we refuse to believe that our farmers and business men are corruptly listing their property at 70 per cent of its real value. But even if this be true, a court of good conscience should not allow its judgments to rest on the dung hill of alleged fraud and corruption

## PROPERLY NAMED

One of our young typos in setting an item about the protracted meeting to begin immediately after the dedication of the new Christian church, made it read that there would be a "practical" meeting. This is not as erroneous as it may seem, and in fact just the very thing that should happen. Let's have a practical meeting. Let's do the thing that will be of the greatest good to those who are in need of it. Let's get out into the highways and hedges and gather up the poor and make the service a real, living, vital thing, for the great good of this community. We have an intelligent, cultivated and a good people, but there is always room for good works. Richmond and Madison county are not an exception to the rule. The real value of religious training is the application of training to practical uses. Therefore, in the language of our young typo, let's have a practical meeting, and let it be protracted until everyone in the city has been spiritually benefitted.

## Court Interrupted

This term of court has been considerably interrupted on the account of the inability of the regular Judge to be present. His father, Squire William Benton, of Waco, has been very sick, but we are glad to note at this time that he has shown some signs of improvement and it is earnestly hoped by his numerous friends, that he will be speedily restored to his health.

## Wilmore To Have Newspaper

Messrs. Fitzhugh and May, of Wilmore, will shortly begin the publication of a newspaper in that city. Both are successful business men, Mr. Fitzhugh a well known merchant and Mr. May, cashier of the First National Bank. Wilmore is a growing, progressive town, and the ultimate success of the venture will not be questioned.

## Saunders Named

Our friend J. N. Saunders was elected as a Grand Junior Warden of the Grand Lodge of Masons, which was in session in Louisville last week. Mr. Saunders was an old C. U. boy and is well known in this community and we are delighted to see this additional honor come to him.

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## Rev. Dr. Shive Chosen Moderator of Synod of Kentucky

The one hundred and twelfth annual meeting of the Synod of Kentucky convened in the Second Presbyterian Church in Lebanon, Tuesday evening.

The Rev. E. E. Smith, of Owensboro, the retiring Moderator, preached an eloquent sermon, and was followed by Rev. Robert S. Boyd, of Louisville.

At the close of the religious services, Rev. Mr. Smith called the body to order, and asked for nomination for Moderator. Rev. T. M. Hawes of the Highland Church, Louisville, nominated Rev. B. M. Shive, of Paris, who was elected by a rising vote.

The new Moderator was escorted to the pulpit by Rev. T. M. Hawes.

Rev. Cary F. Moore, of Cynthiana, was elected reading clerk.

Rev. S. O. Spencer, of Elizabethtown, is permanent clerk of the Synod.

Rev. Dr. L. H. Blanton, who has been Stated Clerk of the Synod for forty years, retired at the last meeting on account of feeble health. Rev. David M. Sweets, editor of the Christian Observer, was elected his successor.

About 200 delegates attended the meeting which included many of the most prominent ministers of the Southern Presbyterian Church in the State.

## Hughes Wins

The Eighth District Internal Revenue Collectorship has at last been settled, and Judge John W. Hughes, of Harrodsburg wins the plum. Judge Hughes is a strong supporter of Congressman Owsley Stanley, for the Senatorial nomination.

We regret that our fellow townsmen Judge W. B. Smith, Mr. Jno. R. Gibson and Hon. J. Tevis Cobb lost out. All three of them are most excellent gentlemen and would have been an ornament to the office.

We do not know Judge Hughes personally, but he is highly commended by those who do know him. We hope that the Judge will open the doors and invite the boys in, because it was by their vote, work and influence that he secured the office.

We congratulate Judge Hughes.

## The Lexington Tribune Suspends Publication

The Lexington Tribune, the afternoon daily, established last July by Mr. Thomas N. Owsley, has suspended publication. Mr. Owsley states as his reasons for so doing, the increasing demand for mechanical equipment, which he is unable to finance. The Tribune is a wide awake well edited paper, and Mr. Owsley is a journalist of ability, and we regret to see the paper discontinue.

Here is wishing all things good for his future endeavor.

## The Hackett Case Affirmed

The case of Hackett vs. Hackett's Executors in Madison County was affirmed in the Court of Appeals last week. This was a suit to settle a partnership between Orin Hackett and B. C. Hackett, which existed many years ago. The Madison Circuit Court held that the case was barred by limitation, and the Court of Appeals took the same view.

## Sanders Makes Address

J. N. Sanders of Stanford is fast winning the reputation of being the golden tongued orator of the state for Masonic addresses. He was the orator of the day at Glasgow at the 100th celebration of the Lodge there. Mr. Sanders is an old C. U. boy and our personal friend, and we are delighted to see him coming to the front.

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## Better Mail Services

Four mails a day instead of two via the Louisville and Nashville railroad, between Louisville, Stanford, Lancaster and Richmond, have been provided by the Postoffice Department on request of Representative Harvey Helm. Mid-day trains will have mail clerk service, while evening trains will carry pouches. Mr. Helm has had a new rural route established out of Paint Lick into Madison county. The present star route service and Postoffice at Kirksville and Silver Creek will not be disturbed.

Our aim is to please everybody and we will be delighted if you will call on us when in need of anything in our line. Covington, Thorpe & Co. 11-4t

## Editor Pickels Honored

Gov. McCreary has announced a long list of delegates to the Rivers and Harbors Congress to meet at Washington, December 3-5, and among the list is the name of our brother editor, T. H. Pickels. Other editors who are honored are: Harry McCarty, Nicholasville; Carl C. Robins, Winchester; E. B. Senff, Mt. Sterling, and Woodson May, Somerset.

## TAX NOTICE

Your county tax is now due. Call and pay same before the penalty is added.

D. A. McCORD,  
Sheriff.

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